

STATE OF TENNESSEE

Office of the Attorney General



2004 JUN -7 PM 6:29

T.R.A. DOCKET ROOM

PAUL G. SUMMERS
ATTORNEY GENERAL AND REPORTER

MAILING ADDRESS

P.O. BOX 20207
NASHVILLE TN 37202

June 07, 2004

ANDY D. BENNETT
CHIEF DEPUTY ATTORNEY GENERAL

LUCY HONEY HAYNES
ASSOCIATE CHIEF DEPUTY
ATTORNEY GENERAL

MICHAEL E. MOORE
SOLICITOR GENERAL

CORDELL HULL AND JOHN SEVIER
STATE OFFICE BUILDINGS

TELEPHONE 615-741-3491
FACSIMILE 615-741-2009

Honorable Deborah Taylor Tate
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

**RE: UNITED CITIES GAS COMPANY, a Division of ATMOS
ENERGY CORPORATION, INCENTIVE PLAN ACCOUNT
(IPA) AUDIT
Docket No.: 01-00704**

Dear Chairman Tate:

Enclosed is an original and thirteen copies of an Affidavit of Russell T. Perkins by the Consumer Advocate and Protection Division of the Office of the Attorney General. Kindly file the attached in this docket. By copy of this letter, we are serving all parties of record. If you have any questions, please feel free to contact me at (615) 741-8700. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Russell T. Perkins".

Russell T. Perkins
Deputy Attorney General

Enclosures

cc: All Parties of Record

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**BEFORE THE TENNESSEE REGULATORY AUTHORITY
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
UNITED CITIES GAS COMPANY, a Division of)	DOCKET NO.
ATMOS ENERGY CORPORATION,)	01-00704
INCENTIVE PLAN ACCOUNT (IPA) AUDIT)	

AFFIDAVIT OF RUSSELL T. PERKINS

STATE OF TENNESSEE

COUNTY OF DAVIDSON

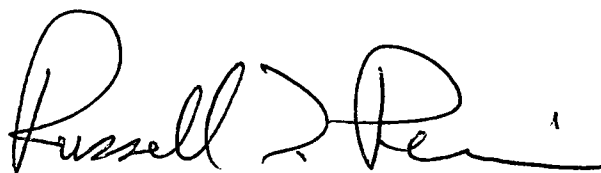
1. I am Deputy Attorney General for the State of Tennessee in the Consumer Advocate and Protection Division ("Consumer Advocate").
2. On April 22, 2004, I participated in a status conference on behalf of the Consumer Advocate.
3. On a recess, counsel for Atmos, Mr. Conner, and counsel for the TRA Staff, Mr. Gilliam, and myself agreed on the schedule which later was adopted by the Hearing Officer.
4. We agreed that the parties would file all affidavits and factual material on which the parties intended to rely at the June 8, 2004 hearing on May 17 (Consumer Advocate) and May 21 (the Staff and Atmos) when the parties' objections and responses were due.
5. I understood that the hearing on the motion to approve the settlement would be non-evidentiary. At no time in this discussion during the recess did Mr. Gilliam or Mr. Conner

indicate that they wanted to file pre-filed testimony or to introduce proof at the June 8, 2004 hearing.

6. When the hearing was set by the Hearing Officer on April 22, 2004, there was no discussion of pre-filed testimony, the number of witnesses or how long the hearing would take. The hearing was tentatively set at 11:00 a.m. with no discussion of whether we would need to reserve time on June 9 to complete this hearing. My co-counsel, Joe Shirley, participated in the foregoing conference and recess, has reviewed this Affidavit and has authorized me to say that he agrees with my recollection.

7. The hearing was set on the motion to approve the settlement with no request or indication from Mr. Conner or Mr. Gilliam that they expected the hearing to be evidentiary.

Further deponent saith not.

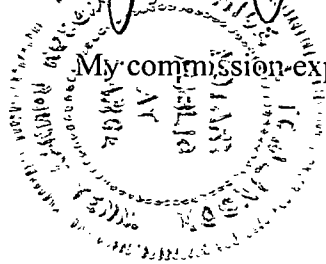


Russell T. Perkins

Sworn to and subscribed before me
this 7th day of June, 2004.


Notary Public

My commission expires 7/21/2007

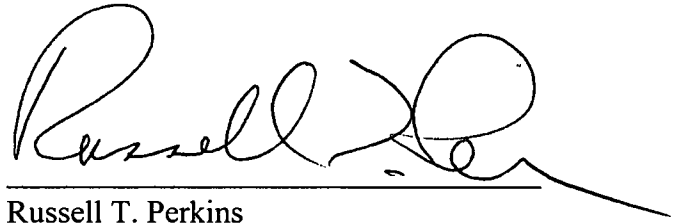


CERTIFICATE OF SERVICE

I hereby certify that on June 7th, 2004, a true and exact copy of the foregoing document has been mailed, first class U.S. postage prepaid, and faxed to the following:

Joe A. Conner
Baker, Donelson, Bearman & Caldwell, P.C.
1800 Republic Centre
633 Chestnut Street
Chattanooga, Tennessee 37450-1800

Randal Gilliam
Office of Legal Counsel
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505



Russell T. Perkins

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